

ELDERLY OR HANDICAPPED FAMILIES
STATEMENT OF FAMILY HOUSEHOLD INCOME
(SUGGESTED FAMILY HOUSEHOLD INCOME REPORTING FORM)

Section 214(f) of the Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for low- and moderate-income elderly or handicapped families can qualify for the welfare exemption from property taxes for those units whose family household income does not exceed the limits stated here.

Promptly complete, sign and return this statement to the manager of the organization that provides the housing so the organization will have time to complete the form that must be filed with the Assessor.

ADDRESS OR UNIT NUMBER
(NO P. O. BOX NUMBERS)

NAME(S) OF OCCUPANTS	NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
	1	\$
	2	\$
	3	\$
	4	\$
	5	\$
	6	\$
	7	\$
	8	\$

If more than one person is residing in a unit, do you consider yourselves a family? ☐ Yes ☐ No

If **NO**, report on line 1 below the number of persons in your family. Each non-family member must complete a separate statement.

1. Number of persons in family household: _____
2. I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed \$ _____. *(Enter the amount of the income limit shown for the number of persons in the family household.)*

NAME	TITLE	DATE
SIGNATURE		
		

**INSTRUCTIONS FOR FILING
WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT
HOUSING – ELDERLY OR HANDICAPPED FAMILIES**

FILING OF AFFIDAVIT

This affidavit is required under the provisions of sections 214(f), 251, and 254.5 of the Revenue and Taxation code and must be filed when seeking exemption on housing for elderly or handicapped families that is owned and operated by a nonprofit organization or eligible limited liability company. A separate affidavit must be filed for each location and the income of the occupants must not exceed certain limits (see section 3 of claim form). This affidavit supplements the claim for welfare exemption and must be filed with the county assessor by February 15 to avoid a late filing penalty under section 270. If you do not complete and file this form, you may be denied the exemption. The claimant should provide each family living on the property with a copy of the attached form titled *Elderly and Handicapped Families – Statement of Family Household Income*. (The organization keeps the completed, signed statements in case of further audit.)

FISCAL YEAR

The fiscal year for which the organization is seeking exemption must be stated.

SECTION 1. Identification of Applicant.

Identify the name of the organization seeking exemption on the elderly or handicapped housing property, corporate identification number (or limited liability number if the organization is a limited liability company), and mailing address.

SECTION 2. Identification of Property.

Identify the location of the elderly or handicapped housing property, county in which the property is located, and the date the property was acquired by the organization.

SECTION 3. Household Information.

Include a list of low and moderate-income elderly and handicapped families that qualify for exemption based on the maximum income level for the county for the claim year where the property is located (see dollar amount on table).

OBTAINING CLAIM FORMS FROM THE STATE BOARD OF EQUALIZATION

Claim form BOE-277, *Claim for Organizational Clearance Certificate – Welfare Exemption*, is available on the Board's website (www.boe.ca.gov) or you may request the form by contacting the Exemptions Section at 916-445-3524.